

2021

CERTIFICATE

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

City of Latimer

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
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Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	5,130	760	5.712
Debt Service	10-113				
Library	12-1220				
Special Highway		8	1,470		
		8			
Totals		xxxxxx	6,600	760	5.712
Budget Summary		9			
Neighborhood Revitalization					
Tax Lid Limit (from Computation Tab)			760	County Clerk's Use Only	
				133,055	
				Nov 1, 2020 Total Assessed Valuation	

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

760
NO

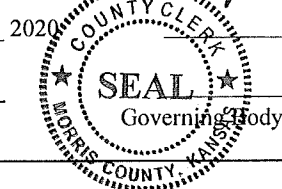
Assisted by:

Chelsey Schmidt
Morris County Clerk
Address:
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Council Grove, KS 66846
Email:
[moris@tctelco.net](mailto:morris@tctelco.net)

Shane Standridge City Council 8.24.20
Michelle Red Treasurer 8/24/20
Rebecca A. Smith Mayor 8/24/2020
Wesley Smith Clerk 8/24/2020

Date Attested: 10-28-

Chelsey Schmidt
County Clerk



2021

NOTICE OF BUDGET HEARING

The governing body of

City of Latimer

will meet on August 17th at 6:30PM at Zion Lutheran Church for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	2,471	5.477	2,558	5.346	5,130	760	5.711
Debt Service							
Library							
Special Highway					1,470		
Totals	2,471	5.477	2,558	5.346	6,600	760	5.711
Less: Transfers	0		0		0		
Net Expenditure	2,471		2,558		6,600		
Total Tax Levied	726		746		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	132,550		139,550		133,070		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Mitchell Peck

City Official Title: Latimer City Treasurer



Bluestem Publishing Company

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August 27, 2020

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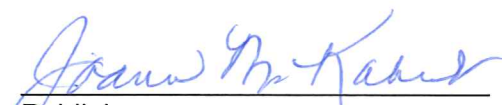
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Joann Kahnt
Publisher/Editor

Gloria Smith
Assistant Editor/
Advertising Mgr.

Affidavit of Publication

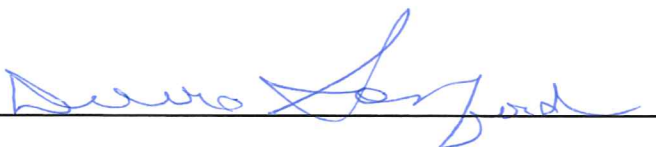
Joann M. Kahnt, of lawful age, being first duly sworn, deposes and says that she is the publisher of The Prairie Post, which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Morris County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter: City of Latimer Budget Hearing: published on August 13, 2020.



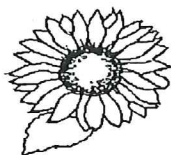
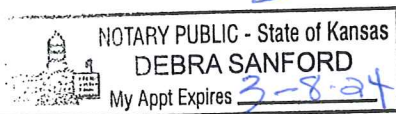
Publisher

Subscribed and sworn to before me this 28 day of Aug, 2020

Notary Public



My commission expires:



Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>746</u>
2. Library levy in 2020 budget	- \$ <u> </u>
Other tax entity levy in 2020 budget	- \$ <u> </u>
3. Net tax levy	\$ <u>746</u>

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>0</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>1,653</u>	
5b. Personal property 2019	- <u>1,534</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>119</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>119</u>	
11. Total estimated valuation July 1, 2020	<u>133,070</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0009</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>1</u>	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	<u>1.80%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>13</u>	
16. Total Percentage Adjustments	\$ <u>14</u>	

2021 Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:		+	<u>0</u>
Property tax revenues for debt service in 2020 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2021 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 bud;		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2021 budget:		+	<u> </u>
23. Law enforcement expenses - 2021 budget:		+	<u> </u>
Law enforcement expenses - 2020 budget:		-	<u> </u>
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2021 budget:		+	<u> </u>
Fire protection expenses - 2020 budget:		-	<u> </u>
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2021 budget:		+	<u> </u>
Emergency medical expenses - 2020 budget:		-	<u> </u>
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		_____ 760

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.018	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	13
2021 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate	_____ 0
Total Adjustment for Loss of Assessed Valuation	_____ 13

Exemption from Election Requirement Yes

City of Latimer

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	746	72	3	0	0	0
Debt Service						
Library						
TOTAL	746	72	3	0	0	0

County Treas Motor Vehicle Estimate 72

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09651

Recreational Vehicle Factor 0.00402

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CPA Summary

City of Latimer

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	490	997	1,477
Receipts:			
State of Kansas Gas Tax	507	480	410
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	507	480	410
Resources Available:	997	1,477	1,887
Expenditures:			
Street Repair and Maint	0	0	1,470
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	1,470
Unencumbered Cash Balance Dec 31	997	1,477	417
2019/2020/2021 Budget Authority Amount	1,037	1,470	1,470

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

Input Sheet for City Budget Workbook

Enter city name ("City of ____"): City of Latimer
 Enter county name followed by "County": Morris County

Enter year being budgeted (YYYY): 2021

CPI Percentage - 5 Year Average 1.80%

CPI Percentage - Preceding Year 1.80%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2020 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2020 *Expenditures*	2019 Ad Valorem Tax
General	12-101a	2,558	746
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax Levy Funds for 2020 Budgeted Year	746
--	-----

Other (non-tax levy) fund names:

Special Highway	1,470

Single No Tax Levy Fund:

	4,028

Total Expenditures for 2020 Budgeted Year

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2020 Budget, Budget Summary Page

	2018 Tax Rate (2019 Column)
General	5.477
Debt Service	
Library	
Total	5.477

Total Tax Levied (2019 budget column)	726
Assessed Valuation (2019 budget column)	132,550

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2020	133,070
New Improvements, Remodeling and Renovations for 2020	
Personal Property for 2020	1,653
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2020	
Personal Property - 2019	1,534
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2021	
Neighborhood Revitalization	

Actual Tax Rates for the 2020 Budget:

Fund	Rate
General	5.346
Debt Service	
Library	
Total	5.346

Final Assessed Valuation from the November 1, 2019 Abstract	139,550
---	---------

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	72
Recreational Vehicle Tax Estimate	3
16/20 M Vehicle Tax Estimate	
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2018 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2021 State Distribution for Kansas Gas Tax	410
2021 County Transfers for Gas***	
Adjusted 2020 State Distribution for Kansas Gas Tax	480
Adjusted 2020 County Transfers for Gas***	

Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2019 Budget Certificate Page	
Funds	2019 Expenditure Amounts Budget Authority
General	3,605
Debt Service	
Library	
Special Highway	1,037

Note: If the 2019 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

County Clerk's Budget Information for 2021 Budget Year
Morris County values
LATIMER

1. Estimated Assesed Valuation as of MONDAY, JUNE 15, 2020:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	38,346	0	0	
State Assessed	93,071	0		
Severed Minerals	0			
Personal Property	1,653			
Oil & Gas	0			
Total Value	<u>133,070</u>	<u>0</u>		

2. Personal Property: 1,653
(Use this amount on Computation to Determine Limit for 2021 budget, line 5a)

3. Actual tax rates levied for the 2020 budget: (2019 levies)
SAC Fund Rate

135 GENERAL 5.346

Total Levied 5.346

4. Final Assessed Valuation from the November 2019 abstract: 139,550

5. 2019 Personal Property: 1,534
(Use this amount on Computation to Determine Limit for 2021 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2018 average tax delinquency percentage: .000000

9. 2018 delinquency percentage for special assessments: .000000

Date Provided: 06/15/20 Provided by: Audrey Schmidt
Morris County Clerk



MORRIS COUNTY TREASURER BUDGET INFORMATION

City of Latimer
% Dawn Spiker
124 S 2nd St-Latimer
Herington, KS 67449

THE FOLLOWING ESTIMATES ARE PROVIDED FOR THE PREPARATON OF YOUR 2021 BUDGET:

	General
Local ad valorem tax reduction fund(LAVTR) K.S.A. 79-2960	
County and City revenue sharing fund K.S.A. 79-2967	
Local alcoholic liquor fund K.S.A. 79-41a04	
Motor vehicle tax K.S.A. 79-5111	\$72.51
Recreational vehicle tax K.S.A. 79-5123	\$2.71
16/20 M vehicle tax K.S.A. 79-5111	\$0.00
Commercial Motor vehicle tax	\$0.00
Special city and county highway K.S.A. 79-3425c	
Machinery & Equipment K.S.A. 79-2978	
TOTALS	\$75.22

Date: May 10, 2020

Provided by: *Linda Eldridge*
Morris County Treasurer